

# **Exhibit B**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
)  
W. R. GRACE & CO., et al.,<sup>1</sup> ) Case No. 01-01139 (JKF)  
) (Jointly Administered)  
Debtors. )  
**Re: Docket No. 19378**  
**4/27/09 Agenda Item No. 2**

**ORDER CONTINUING DEBTORS' TWENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE AND NON-SUBSTANTIVE)**

Upon the Twenty-Fifth Omnibus Objection to Claims (Substantive and Non-Substantive) (the "Twenty-Fifth Omnibus Objection") filed by the above captioned debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order expunging and disallowing, reclassifying or reducing, as appropriate, certain claims (collectively, the "Claims" and, each a "Claim"); and no previous application having been made, and upon consideration of the matters

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<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co. Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., GC Limited Partners I, Inc., (f/k/a Grace Cocoa Limited Partners I, Inc.), GC Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc. GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (F/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

set forth herein; and due and proper notice of the Twenty-Fifth Omnibus Objection having been given, it is hereby

ORDERED that, except as hereinafter stated, the relief sought in the Twenty-Fifth Omnibus Objection is granted to the extent not inconsistent with the language herein and with the Exhibits attached hereto; and it is further

ORDERED that, the Objection to each of the Claims listed on Exhibit A to this Order is continued to the June 1, 2009 omnibus hearing; and it is further

ORDERED that the rights of the Debtors to object to any Claim listed on Exhibit A for any reason are expressly preserved, except as provided for herein; and it is further

ORDERED that, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, made applicable in the contested matter by Rule 7054 and 9014 of the Federal Rules of Bankruptcy Procedure, the Court hereby directs entry of a final judgment with respect to the Claims objected to in the Twenty-Fifth Omnibus Objection as to which relief is entered by this Court, having determined that there is no just reason for delay in the entry of judgment on these matters; and it is further

ORDERED that, this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: \_\_\_\_\_, 2009

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Honorable Judith K. Fitzgerald  
United States Bankruptcy Judge

# **EXHIBIT A**

In re: W.R. GRACE & CO., et al  
OMNIBUS 25: EXHIBIT A - CONTINUED CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars*	Claim Class**	Reason For Proposed Disallowance
1 AKZO NOBEL SURFACE CHEMISTRY LLC C/O BOB WAREHAM RT 6 & TABLER RD PO BOX 310 MORRIS, IL 60450	01-01140	3344 W.R. GRACE & CO.- CONN.	\$129,500.00	(U)	REDUCTION IS DUE TO A STIPULATION WITH CONTINENTAL CASUALTY COMPANY (CNA), APPROVED BY COURT ORDER (DKT. NO. 16912) WHERE CNA PAID THE CLAIM AND THE REDUCED AMOUNT OF THIS CLAIM OF \$7,015.07 IS FOR THE DEDUCTIBLE AMOUNT OWED BY THE DEBTORS.
2 GRAU, JAMES AND ANNA C/O RICHARD L FERRELL ESQ 425 WALNUT ST STE 1800 CINCINNATI, OH 45202	01-01140	9688 W.R. GRACE & CO.- CONN.	\$800,000.00	(U)	A REVIEW OF THE DEBTORS' RECORDS AND INFORMATION SHOWS NO BASIS FOR LIABILITY AND THE DOCUMENTS THAT WERE PROVIDED BY THE CLAIMANT WERE INSUFFICIENT TO ESTABLISH A BASIS OF LIABILITY.
3 HARY GRAU & SONS INC C/O RICHARD L FERRELL ESQ TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT ST STE 1800 CINCINNATI, OH 45202	01-01140	9687 W.R. GRACE & CO.- CONN.	\$800,000.00	(U)	A REVIEW OF THE DEBTORS' RECORDS AND INFORMATION SHOWS NO BASIS FOR LIABILITY AND THE DOCUMENTS THAT WERE PROVIDED BY THE CLAIMANT WERE INSUFFICIENT TO ESTABLISH A BASIS OF LIABILITY.
4 INDIANA DEPARTMENT OF REVENUE 100 N SENATE AVE BANKRUPTCY SECTION ROOM N-203 INDIANAPOLIS, IN 46204	01-01139	15355 W.R. GRACE & CO.	\$403,130.64 \$40,348.43	(P) (U)	INSUFFICIENT DOCUMENTATION ATTACHED TO SUPPORT CLAIM.
5 INDIANA DEPARTMENT OF REVENUE COMPLIANCE DIVISION ROOM N203 BANKRUPTCY SECTION 100 N SENATE AVE INDIANAPOLIS, IN 46204-2253	01-01140	15369 W.R. GRACE & CO.- CONN.	\$9,619.24	(A)	INSUFFICIENT DOCUMENTATION ATTACHED TO SUPPORT CLAIM.
6 MISSOURI DEPARTMENT OF REVENUE BOX 475 JEFFERSON CITY, MO 65105	01-01140	17719 W.R. GRACE & CO.- CONN.	\$43,337.71	(U)	DEBTORS' BOOKS AND RECORDS SHOW THAT THE ONLY LIABILITY FOR THIS CLAIM IS \$15,234.00. THEREFORE, THE CLAIM SHOULD BE ALLOWED IN THE AMOUNT OF \$15,234.00.
7 MUNOZ, GLORIA C/O ANTHONY S PETRU ESQ HILDEBRAND MCLEOD AND NELSON INC 350 FRANK H OGAWA PLAZA 4TH FLR OAKLAND, CA 94612-2006	01-01140	1959 W.R. GRACE & CO.- CONN.	\$100,000.00	(U)	DEBTORS HAVE NO LIABILITY FOR THIS CLAIM.

\*\* (A) - Administrative (S) - Secured  
(P) - Priority (U) - Unsecured

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
The classification of the claims set forth herein is the classification asserted on the filed proof of claim. The Debtors include such classification for the purpose of identifying the claim to which the objection applies. The inclusion of the classification shall not constitute an acknowledgement by the Debtors that such classification is correct or appropriate.

In re: W.R. GRACE & CO., et al  
OMNIBUS 25: EXHIBIT A - CONTINUED CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars*	Claim Class**	Reason For Proposed Disallowance
8 NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	01-01188	2701	\$80,779.80 (S) \$2,330.97 (P) \$282.50 (U)	(S) (P) (U)	INSUFFICIENT DOCUMENTATION ATTACHED TO SUPPORT CLAIM.
9 PA DEPT OF REVENUE BUREAU OF COMPLIANCE DEPT 280946 HARRISBURG, PA 17128-0946	01-01144	318	\$3,576.00 (S) \$32,984.32 (P) \$2,023.60 (U)	(S) (P) (U)	DEBTORS' BOOKS AND RECORDS SHOW NO LIABILITY FOR THIS CLAIM.
10 PA DEPT OF REVENUE BUREAU OF COMPLIANCE DEPT 280946 HARRISBURG, PA 17128-0946	01-01193	407	\$2,703.00 (S) \$25,479.99 (P) \$266.00 (U)	(S) (P) (U)	DEBTORS' BOOKS AND RECORDS SHOW NO LIABILITY FOR THIS CLAIM.
11 ROWE, RICHARD C C/O STEPHEN R TETRO 233 S WACKER DR STE 5800 CHICAGO, IL 60606	01-01140	14037	UNKNOWN	(U)	A REVIEW OF THE DEBTORS' RECORDS AND INFORMATION SHOWS NO BASIS FOR LIABILITY AND THE DOCUMENTS THAT WERE PROVIDED BY THE CLAIMANT WERE INSUFFICIENT TO ESTABLISH A BASIS OF LIABILITY.
12 ROWE, RICHARD C PO BOX 27184 MEMPHIS, TN 38127	01-01140	1641	UNKNOWN	(S)	A REVIEW OF THE DEBTORS' RECORDS AND INFORMATION SHOWS NO BASIS FOR LIABILITY AND THE DOCUMENTS THAT WERE PROVIDED BY THE CLAIMANT WERE INSUFFICIENT TO ESTABLISH A BASIS OF LIABILITY.
13 SEATON INSURANCE COMPANY DRINKER BIDDLE & REATH LLP DAVID P PRIMACK 1100 N MARKET ST. STE 1000 WILMINGTON, DE 19801-1254	01-01140	15531	UNKNOWN UNKNOWN (U)	(S) (U)	NO BASIS FOR SECURED CLAIM - SHOULD BE RECLASSIFIED AS UNSECURED.
14 WRIGHT, JIM 215 ROCK LEDGE DR GLENWOOD SPRINGS, CO 81601	01-01140	603	\$651,678.00 (P)	(P)	DEBTORS HAVE NO LIABILITY FOR THIS CLAIM.

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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\*\* (A) - Administrative (S) - Secured  
(P) - Priority (U) - Unsecured

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In re: W.R. GRACE & CO., et al  
**OMNIBUS 25: EXHIBIT A - CONTINUED CLAIMS**

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars*	Claim Class**	Reason For Proposed Disallowance
			<b>Totals:</b>		
			\$67,058.80	(S)	
			\$9,619.24	(A)	
			\$1,115,583.92	(P)	
			\$1,915,738.24	(U)	

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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